

EXHIBIT 51

00886

CCLT 040596

Vendor Management Administration

Page 1 of 1

Charge Back Cover Sheet

CB Number : 98800
Vendor # : 70932
Vendor Name : SONY
Class : 146
Brand : SON
PP : N
Effective Date : 03/10/2009

PA # : ----
PE # : ----
Origin : ☐ Confirming Letter
☐ Billing Memo
☒ Support



Circuit City Stores, Inc.
9954 Mayland Drive
Richmond, VA 23233-1464

03/10/2009

Sony Electronics Inc
SONY
300 Arboretum Way
Suite 310
Richmond, VA 23236

Dear Sony Electronics Inc,

This is to confirm \$319,975.00 committed by Jim O'Keefe offered to Circuit City Stores Inc., effective 03/10/2009. These funds are for \$319,975 post audit to cover web sales previously not collected for bundled Sony TV/BD/Audio/Firedog/Gaming promotions. Covers chargebacks 84430,84603,84116,85756,85816.

Circuit City (CCS) confirms and accepts the funding enumerated above. However, CCS cannot agree to set off any amounts due to CCS against pre petition balances due to the vendor until or unless such set off has been accepted by both parties and approved by the courts.

Payment is due immediately and will be collected via check or wire from the vendor for chargeback# 98800.

All other terms and conditions remain the same.

Sincerely,

Charles Hawkins

Vendor Management Administration

Page 1 of 1

Status: COMPLETED

Chargeback #: 98800

CR#:

PA #:

Vendor Name: SONY

Vendor #: 70932

Committed By: Jim O'Keefe

Mail To:

Address: 300 Arboretum Way

Suite 310

City: Richmond

State: VA

Province/Region:

Country: United States

Zip: 23236

Attn To: Sony Electronics Inc

Copy To:

Created By: Hawkins, Charles

Finalized By: Lambert, Gregory

Finalized Date: 03/10/2009

Last Changed By: Lambert, Gregory

Last Changed Date: 03/10/2009

Buyer Name: Charles Hawkins

Funding Description:

\$319,975 post audit to cover web sales previously not collected for bundled Sony
TV/BD/Audio/Firedog/Gaming promotions. Covers chargebacks
84430,84603,84116,85756,85816

Based On: Lump Sum

Effective Date: 03/10/2009

Funding Amount: \$319,975.00

Billing Frequency: Immediate

Payment How: Deduct from AP balance

Vendor Payment Due Days: 0

Allocation On: Amount

Allocation:

Type	Sub-Type	Class	Brand	Amount	%
CES	Market Development Funds	146	SON	\$319,975.00	100.00

Comments:

Workflow Comments:

Charlie Hawkins/MDSE/Circuit City

03/10/2009 01:12 PM

To Myke Lynch/MDSE/Circuit City@Circuit City, Greg Lambert/Accounting/Circuit
City@Circuit City, Skip Ross/MDSE/Circuit City@CIRCUIT CITY

cc

bcc

Subject CB 98800 - Sony Web Bundles



Sony Bundle Web Discrepancy.xls CB 84116 - 3486 - \$1743000.xls CB 84430 - 95 - \$16150.xls CB 84603 - 1843 - \$285225.xls CB 85756 - 797 - \$231130.xls



CB 85816 - 2446 - \$489200.xls

Charlie Hawkins
Buyer - Large LCD
Circuit City Stores, Inc.
(804) 486-6404
charlie_hawkins@circuitcity.com

CCLT 040600

CB #	Status	Bas's	Effective	Final	Date Billing	Alloc Class	Brnd	Vendor Name	Funding Description	CB Comments	Type	Sub Type	Funding Amount	New Amount	New Funding	Delta
84430	COMPLETE	LMP	12/31/2007	01/10/2008	01/11/2008	146	SON	ELECTR ONICS INC	000 and DAVIS10 Bundle to support the 10/28 chargeback	Bundle Sales = 83 units * CES replaces CB82498	CES	MDF	\$ 14,110.00	95	\$ -16,150.00	\$ -2,040.00
84603	COMPLETE	LMP	12/11/2007	01/10/2008	01/11/2008	146	SON	ELECTR ONICS INC	to support the 10/28 chargeback	Bundle Sales = 83 units * CES replaces CB82498	CES	UPP	\$ 265,980.00	1843	\$ 285,225.00	\$ 19,245.00
84116	COMPLETE	LMP	12/09/2007	01/08/2008	01/09/2008	146	SON	ELECTR ONICS INC	Promotion trailing credit per bundle	Bundle Sales = 690 units	CES	MDF	\$ 1,497,000.00	3486	\$ 1,743,000.00	\$ 246,000.00
85756	COMPLETE	LMP	01/26/2008	01/29/2008	01/30/2008	146	SON	ELECTR ONICS INC	to support the 10/28 chargeback	Bundle Sales = 230 units * CES replaces CB82498	CES	UPP	\$ 178,640.00	797	\$ 231,130.00	\$ 52,490.00
85816	COMPLETE	LMP	01/20/2008	02/02/2008	02/04/2008	146	SON	ELECTR ONICS INC	to support the 10/28 chargeback	Bundle Sales = 230 units * CES replaces CB82498	CES	UPP	\$ 489,000.00	2446	\$ 489,200.00	\$ 200.00

\$ 2,444,730.00

\$ 2,764,705.00

\$ 319,975.00